

**ASSESSMENT APPEALS BOARD MINUTES  
COUNTY OF SAN LUIS OBISPO  
STATE OF CALIFORNIA**

Friday, August 17, 2001

The Assessment Appeal Board of the County of San Luis Obispo, State of California, met in regular session at 9:00 o'clock A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

PRESENT: Appeals Board Members Mr. Harry Yasumoto, Mr. Kem Weber and  
Chairperson Tom Baron

ABSENT: Appeals Board Member None

Mr. Ed Olpin, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Mr. Dick Frank, County Assessor, Ms. Linda Trahey, Mr. Cory Powell, and Ms. Sara Sylwester, Deputy Assessors are present and sworn.

This is the time set for members of the public wishing to address the Board on items not set on the Agenda. Chairperson Baron opens the floor to the public without response.

**Application No. 2000-35, GAF Trust, APN No. 033,311,027**, is presented. Mr. John Galuppo, Trustee, is present and sworn. Discussion clarifying Mr. Galuppo as a trustees and his relationship to Ms. Geri Hill (sister), occurs. Mr. Galuppo presents **Applicant's Exhibit 1 - Applicant's Summary of Pertinent Facts**; the only issue before the Board is the land value, feels the rest of the property has been fairly valued. Mr. Frank states his office is presenting information on the entire property, discusses the number of contact attempts made with no response and has received no cooperation from the Applicant. Mr. Galuppo states he is not prepared to rebut the value of the entire property. The Assessor agrees to only discuss the land value on their Exhibits. Ms. Sylwester presents the Assessor's case (**Assessor's Exhibit A - Appraisal, Assessor's Exhibit B - Valuation of Residential Sites, Assessor's Exhibit C - Aerial Map and Assessor's Exhibit D - Comparables**), describes the property, discusses Revenue and Taxation Code Section 428, the value for land used for agricultural purposes is \$30,992, the indexed value for home sites is \$148,349, for a total land value for 2000/2001 Roll of \$179,341; if the property was not under the Williamson Act, the value of the land would be \$594,876; since the Assessor's Office has been unable to prepare an onsite appraisal they have estimated the home site size to be 3.75 acres each. Mr. Galuppo states the homelike areas are approximately 4 acres total; presents his case, the purchase price of the property in 1994 was \$535,000, requests no increase in the value of the property for 1995; did not seek legal advise when entering into the Williamson Act contract and going on his own interpretation; discusses the difference between agriculture and residential land values and states all the land should be valued as agricultural. Discussion regarding Revenue and Taxation Code Section 428, which addresses how the Assessor must value the property using the comparable sales approach on the homelike land area. Mr. Frank recommends the Board hold the current value on the Roll for the land at \$179,341. **Thereafter, on motion of Mr. Weber, seconded by Mr. Yasumoto and unanimously carried, Application No. 2000-35, GAF Trust, as the Applicant has not presented evidence to support his value date of January 1, 2000, the Board upholds the Assessor's value on the land at \$179,341.** Mr. Galuppo requests Findings of Fact.

**Request for continuance on Application No. 2000-63, Valencia Investors**, is presented. The Applicant is not present. The Clerk presents a letter from Ms. Smith requesting this matter continued until the State Board of Equalization has made a ruling on 515 Housing. Mr. Powell discusses his attendance at the Interested Parties Hearing on August 10, 2001 regarding 515 Housing. The meeting was to create a Issues Paper to present to the State Board of Equalization (SBE); states it appears no changes will occur and SBE will continue to stand by their previous decisions, which is preference to the use of the income approach. **Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Weber and unanimously carried, on Application No. 2000-63, Valencia Investors, the Board grants a continuance to a date to be set by the Clerk.**

**Application No. 2000-101, Teddy E. Mullennix**, is presented. The Applicant is not present. Mr. Frank states he and the Applicant are very close to resolving this appeal and therefore requests a continuance. **Thereafter, on motion of Mr. Weber, seconded by Mr. Yasumoto and unanimously carried, Application No. 2000-101, Mullennix, the Board continues the matter to a date to set, to allow the Assessor time to resolve the matter.**

**Minutes of the July 16, 2001 hearing, are presented. Thereafter, on motion of Mr. Weber, seconded by Mr. Yasumoto and unanimously carried, the minutes of the July 16, 2001 reorganization meeting are approved as submitted and the Chairperson is instructed to sign the same.**

**A Letter from Mr. Middleton regarding the Status Report for Application Nos. 1998-79, 1999-75, 2000-50, Ogo Apartments of Paso Robles, 1999-74, Paso Robles Garden Associates, 2000-78 Paso Robles Investors, LP, and 2000-79, Atascadero Investors, L.P. are presented. Mr. Middleton’s letter requests that the Board not set the applications for hearing until the SBE makes a final decision regarding the 515 Housing. The Chairperson with the Board’s concurrence to have the Clerk and Assessor continue to set these 515 Housing applications for hearing as necessary.**

**This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting.** Mr. Baron presents Mr. Yasumoto with a plaque for his years of service on the Assessment Appeals Board from November 17, 1980 to September 17, 2001. No action taken.

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn.

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Chairperson

ATTEST:

JULIE L. RODEWALD, County Clerk-Recorder  
and Ex-Officio Clerk of the Assessment Appeals Board

By: Deputy Clerk-Recorder

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